**Section 121.20 Officer**

a) If the organization is a sole proprietorship, the owner of the organization or any person exercising managerial control shall be considered an officer.

b) If the organization is a partnership, any partner who has at least 10% ownership interest or any partner who exercises managerial control shall be considered an officer.

c) If the organization is a corporation, any officer or director of the corporation or any person who has at least 10% ownership interest in the corporation or who exercises managerial control shall be considered an officer.

(Source: Amended at 35 Ill. Reg. 9050, effective July 1, 2011)